

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
W.R. GRACE & CO., et al.,¹)	Case No. 01-1139 (JKF)
)	Jointly Administered
)	
Debtors.)	Objection Date: June 12, 2007 at 4:00 p.m.
)	Hearing Date: June 25, 2007 at 1:00 p.m.
)	In Pittsburgh, Pennsylvania

**QUARTERLY APPLICATION OF
BMC GROUP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS
CLAIMS RECONCILIATION AND SOLICITATION CONSULTANT
TO THE DEBTORS FOR THE TWENTY-THIRD QUARTERLY
INTERIM PERIOD (OCTOBER 1, 2006 THROUGH DECEMBER 31, 2006)**

Name of Applicant:	BMC Group (f/k/a Bankruptcy Management Corporation) ("BMC")
Authorized to Provide Professional Services to:	The above-captioned debtors and debtors in possession
Date of Retention:	Retention Order entered May 8, 2002; effective as of April 4, 2002
Period for which Compensation and Reimbursement is Sought:	September 1, 2006 through December 31, 2006
Amount of Compensation Sought as Actual*, Reasonable and Necessary:	\$232,723.40*
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$115,034.75

¹ The Debtors consist of the following 62 entities: W.R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W.R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food = N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W.R. Grace Capital Corporation, W.R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc.), Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

This is a: ☐ Monthly Application ☒ Quarterly Application ☐ Final Application

The total time expended for preparation of this fee application is approximately 40.0 hours and the corresponding compensation requested is approximately \$8,400.00²

This Quarterly Application filed by BMC is for the 23rd Quarterly Interim Period.

PRIOR APPLICATIONS

Date Filed	App No.	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
3/4/2003	N/A	4/4/2002-4/30/2002	\$18,913.50	\$1,420.00	\$15,130.80	\$1,420.00
3/4/2003	N/A	5/1/2002-5/31/2002	\$46,559.00	\$2,781.83	\$37,247.20	\$2,781.83
3/4/2003	N/A	6/1/2002-6/30/2002	\$42,162.00	\$3,538.24	\$33,729.60	\$3,538.24
3/4/2003	N/A	5th Quarterly 2002	\$107,634.50	\$7,740.07	\$86,107.60	\$7,740.07
3/4/2003	N/A	7/1/2002-7/31/2002	\$48,181.75	\$10,701.48	\$38,545.40	\$10,701.48
3/4/2003	N/A	8/1/2002-8/31/2002	\$48,729.50	\$1,891.32	\$38,983.60	\$1,891.32
3/4/2003	N/A	9/1/2002-9/30/2002	\$55,850.00	\$2,743.43	\$44,680.00	\$2,743.43
3/4/2003	N/A	6th Quarterly 2002	\$152,761.25	\$15,336.23	\$122,209.00	\$15,336.23
3/4/2003	N/A	10/1/2002-10/31/2002	\$95,621.50	\$3,384.85	\$76,497.20	\$3,384.85
3/4/2003	N/A	11/1/2002-11/30/2002	\$49,215.25	\$2,658.68	\$39,372.20	\$2,658.68
3/4/2003	N/A	12/1/2002-12/31/2002	\$46,683.00	\$850.00	\$37,346.40	\$850.00
3/4/2003	N/A	7th Quarterly 2002	\$191,519.75	\$6,893.53	\$153,215.80	\$6,893.53
5/15/2003	10	1/1/2003-1/31/2003	\$74,318.00	\$1,229.90	\$59,454.40	\$1,229.90
5/15/2003	11	2/1/2003-2/28/2003	\$82,610.00	\$4,837.69	\$66,088.00	\$4,837.69
5/15/2003	12	3/1/2003-3/31/2003	\$72,572.25	\$3,860.72	\$58,057.80	\$3,860.72
5/15/2003	8 Q	8th Quarterly 2003	\$229,500.25	\$9,928.31	\$183,600.20	\$9,928.31
9/23/2003	13	4/1/2003-4/30/2003	\$117,598.00	\$2,132.50	\$94,078.40	\$2,132.50
9/23/2003	14	5/1/2003-5/31/2003	\$140,988.00	\$4,689.22	\$112,790.40	\$4,689.22
9/23/2003	15	6/1/2003-6/30/2003	\$95,449.00	\$8,234.67	\$76,359.20	\$8,234.67
9/23/2003	9 Q	9th Quarterly 2003	\$354,035.00	\$15,480.10	\$283,228.00	\$15,480.10
2/18/2004	16	7/1/2003-7/31/2003	\$90,293.50	\$9,851.36	\$90,293.50	\$9,851.36
2/18/2004	17	8/1/2003-8/31/2003	\$88,262.50	\$2,515.87	\$88,262.50	\$2,515.87
2/18/2004	18	9/1/2003-9/30/2003	\$82,370.00	\$16,341.34	\$82,370.00	\$16,341.34
2/25/2004	10 Q	10th Quarterly 2003	\$260,926.00	\$28,708.57	\$260,926.00	\$28,708.57
4/13/2004	19	10/1/2003-10/31/2003	\$86,187.00	\$1,861.76	\$86,187.00	\$1,861.76
4/13/2004	20	11/1/2003-11/30/2003	\$69,321.00	\$1,330.52	\$69,321.00	\$1,330.52
4/13/2004	21	12/1/2003-12/31/2003	\$62,679.00	\$2,627.14	\$62,679.00	\$2,627.14
4/13/2004	11 Q	11th Quarterly 2003	\$218,187.00	\$5,819.42	\$218,187.00	\$5,819.42
6/18/2004	22	1/1/2004-1/31/2004	\$84,944.50	\$1,327.94	\$84,944.50	\$1,327.94
6/18/2004	23	2/1/2004-2/29/2004	\$42,147.00	\$1,623.86	\$42,147.00	\$1,623.86
6/18/2004	24	3/1/2004-3/31/2004	\$89,579.50	\$1,403.99	\$89,579.50	\$1,403.99
6/18/2004	12 Q	12th Quarterly 2004	\$216,671.00	\$4,355.79	\$216,671.00	\$4,355.79
11/3/2004	25	4/1/2004-4/30/2004	\$76,264.50	\$2,134.18	\$76,264.50	\$2,134.18
11/3/2004	26	5/1/2004-5/31/2004	\$63,313.50	\$2,330.43	\$63,313.50	\$2,330.43
11/3/2004	27	6/1/2004-6/30/2004	\$58,641.50	\$2,795.01	\$58,641.50	\$2,795.01
11/3/2004	13 Q	13th Quarterly 2004	\$198,219.50	\$7,259.62	\$198,219.50	\$7,259.62

² The actual number of hours expended in preparing this fee application and the corresponding compensation requested will be set forth in BMC's subsequent fee applications.

PRIOR APPLICATIONS - continued

Date Filed	App No.	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
2/7/2005	28	7/1/2004 – 7/31/2004	\$45,396.00	\$2,558.91	\$45,396.00	\$2,558.91
2/7/2005	29	8/1/2004 – 8/31/2004	\$60,094.50	\$1,375.09	\$60,094.50	\$1,375.09
2/7/2005	30	9/1/2004 – 9/30/2004	\$75,755.50	\$1,251.65	\$75,755.50	\$1,251.65
2/7/2005	14Q	14 th Quarterly 2004	\$181,246.00	\$5,185.65	\$181,246.00	\$5,185.65
4/8/2005	31	10/1/2004 – 10/31/2004	\$59,922.00	\$2,144.86	\$59,922.00	\$2,144.86
4/8/2005	32	11/1/2004 – 11/30/2004	\$65,745.50	\$28,337.71	\$65,745.50	\$28,337.71
4/8/2005	33	12/1/2004 – 12/31/2004	\$62,692.00	\$8,918.87	\$62,692.00	\$8,918.87
4/8/2005	15Q	15 th Quarterly 2004	\$188,359.50	\$39,401.44	\$188,359.50	\$39,401.44
8/11/2005	34	1/1/2005 – 1/31/2005	\$67,384.00	\$2,530.41	\$67,384.00	\$2,530.41
8/11/2005	35	2/1/2005 – 2/28/2005	\$56,206.00	\$2,869.31	\$56,206.00	\$2,869.31
8/11/2005	36	3/1/2005 – 3/31/2005	\$64,836.00	\$1,666.16	\$64,836.00	\$1,666.16
8/11/2005	16Q	16 th Quarterly 2005	\$188,426.00	\$7,065.88	\$188,426.00	\$7,065.88
10/31/2005	37	4/1/2005 – 4/30/2005	\$88,685.50	\$2,391.33	\$88,685.50	\$2,391.33
10/31/2005	38	5/1/2005 – 5/31/2005	\$158,852.00	\$4,552.49	\$158,852.00	\$4,552.49
10/31/2005	39	6/1/2005 – 6/30/2005	\$232,914.00	\$13,912.17	\$232,914.00	\$13,912.17
10/31/2005	17Q	17 th Quarterly 2005	\$480,451.50	\$20,855.99	\$480,451.50	\$20,855.99
1/31/2006	40	7/1/2005 – 7/31/2005	\$468,997.75	\$17,359.91	\$468,997.75	\$17,359.91
1/31/2006	41	8/1/2005 – 8/31/2005	\$684,403.00	\$43,446.98	\$684,403.00	\$43,446.98
1/31/2006	42	9/1/2005 – 9/30/2005	\$334,412.00	\$34,731.14	\$334,412.00	\$34,731.14
2/1/2006	18Q	18 th Quarterly 2005	\$1,487,812.75	\$95,538.03	\$1,487,812.75	\$95,538.03
4/20/2006	43	10/1/2005 – 10/31/2005	\$126,175.50	\$2,460.85	\$126,175.50	\$2,460.85
4/20/2006	44	11/1/2005 – 11/30/2005	\$136,980.50	\$2,010.10	\$136,980.50	\$2,010.10
4/20/2006	45	12/1/2005 – 12/31/2005	\$54,700.50	\$4,310.19	\$54,700.50	\$4,310.19
4/20/2006	19Q	19 th Quarterly 2005	\$301,963.67*	\$8,781.14	\$301,963.67*	\$8,781.14
4/28/2006	46	1/1/2006 – 1/31/2006	\$52,998.50	\$2,322.75	\$52,998.50	\$2,322.75
7/17/2006	47	2/1/2006 – 2/28/2006	\$64,309.50	\$1,438.85	\$64,309.50	\$1,438.85
8/25/2006	48	3/1/2006 – 3/31/2006	\$69,538.75	\$2,732.97	\$69,538.75	\$2,732.97
8/25/2006	20Q	20 th Quarterly 2006	\$177,504.41*	\$6,494.57	\$177,504.41*	\$6,494.57
11/21/2006	49	4/1/2006 – 4/30/2006	\$64,523.00	\$1,918.17	\$64,523.00	\$1,918.17
11/22/2006	50	5/1/2006 – 5/31/2006	\$83,530.00	\$2,413.38	\$83,530.00	\$2,413.38
11/22/2006	51	6/1/2006 – 6/30/2006	\$42,762.00	\$5,634.14	\$42,762.00	\$5,634.14
11/22/2006	21Q	21 st Quarterly 2006	\$181,274.25*	\$9,965.65	\$181,274.25*	\$9,965.65
12/11/2006	52	7/1/2006 – 7/31/2006	\$35,134.50	\$41,219.71	\$35,134.50	\$41,219.71
12/21/2006	53	8/1/2006 – 8/31/2006	\$76,583.00	\$4,757.53	\$79,928.00	\$1,412.53
12/27/2006	54	9/1/2006 – 9/30/2006	\$71,515.00	\$24,065.05	\$71,515.00	\$24,065.05
12/27/2006	22Q	22 nd Quarterly 2006	\$174,070.88*	\$70,042.29	\$174,070.88*	\$70,042.29
5/17/2007	55	10/1/2006 – 10/31/2006	\$103,882.50	\$72,054.63	Pending	Pending
5/21/2007	56	11/1/2006 – 11/30/2006	\$74,836.00	\$18,644.41	Pending	Pending
5/22/2007	57	12/1/2006 – 12/31/2006	\$66,253.50	\$24,335.71	Pending	Pending
5/22/2007	23Q	23 rd Quarterly 2006	\$232,723.40*	\$115,034.75	Pending	Pending

* Reflects BMC's voluntary courtesy discount of 5% from actual fees for the Nineteenth, Twentieth, Twenty First, Twenty-Second and Twenty-Third Quarterly Fee Periods.

BIOGRAPHICAL INFORMATION

Name of Professional Person	Position with Applicant, Number of Years in Position, Prior Relevant Experience, Licenses and Year Obtained, Area of Expertise	Hourly Billing Rate (Including Changes)	Total Hours Billed	Total Compensation
Liliana Anzaldo	Case Support Clerk, 3 years	\$45.00	0.7	\$31.50
Martha Araki	Senior Bankruptcy Consultant, 7 years; 20 years bankruptcy experience	\$210.00	267.7	\$56,217.00
Josh Berman	Technology Director, 2 years; 10 years prior experience in data management, process re-engineering, and custom technology build-out	\$200.00	2.0	\$400.00
Lauri Bogue	Reconciliation Consultant, 4½ years; 4 years prior bankruptcy experience	\$110.00	4.5	\$495.00
Mike Booth	Claims Reconciliation Manager, 4½ years; 4 years prior bankruptcy experience	\$165.00	0.7	\$115.50
Andrea Bosack	Case Information Services Lead, 5 years; 7 years prior experience as Manager of Call Center of major class action and bankruptcy firm	\$90.00	0.1	\$9.00
Brendan Bosack	Product Manager, 6½ years; former application project manager for a claims agent; 7 years prior experience in bankruptcy data, application development and reporting	\$175.00	5.9	\$1,032.50
Jacqueline Bush	Data Analyst, 6½ years	\$95.00	36.5	\$3,467.50
Danielle Calentine	Case Information Clerk, 3 months	\$45.00	0.4	\$18.00
Alex Cedenio	Case Support Clerk, 1 year	\$45.00	34.0	\$1,530.00
Patrick Cleland	Case Analyst, 3¼ years	\$65.00	2.0	\$130.00
Steffanie Cohen	Reconciliation Consultant, 4½ years; 2 years prior bankruptcy experience	\$110.00	22.6	\$2,486.00
Temeka Curtis	Case Support Clerk, 4 years	\$45.00	0.3	\$13.50
Brad Daniel	Senior Data Consultant, 6 years; former Software Development Project Manager, Swedelson & Gottlieb; 7 years bankruptcy and legal industry experience	\$200.00	0.4	\$80.00
Corazon Del Pilar	Case Support Clerk, 3¼ years	\$45.00	12.5	\$562.50
David Espalin	Technology Consultant, 4½ years	\$125.00	1.0	\$125.00
Tinamarie Feil	Chief Financial Officer and co-founder of BMC, 8 years; 24 years experience in bankruptcy and other legal practice areas	\$275.00	2.5	\$687.50
Trina Gallagher	Case Information Clerk, 5 years	\$45.00	1.6	\$72.00
Maristar Go	Case Analyst, 3 years; 2 years prior legal industry experience	\$65.00	23.4	\$1,521.00
Mike Grimmatt	Senior Data Consultant, 4¾ years; 12 years prior experience bankruptcy and data programming	\$175.00	166.6	\$29,155.00
Sue Herrschaft	Senior Consultant, 4½ years; former Operations Manager, Audit Division, Arthur Andersen-LA; 10 years prior experience in risk management and quality assurance	\$210.00	367.8	\$77,238.00

Name of Professional Person	Position with Applicant, Number of Years in Position, Prior Relevant Experience, Licenses and Year Obtained, Area of Expertise	Hourly Billing Rate (Including Changes)	Total Hours Billed	Total Compensation
Myrtle John	Senior Bankruptcy Consultant, 5½ years; 30 years experience in bankruptcy and other legal practice areas	\$195.00	3.6	\$702.00
Lemuel Jumilla	Case Analyst, 3 years; 3 years prior legal industry experience	\$65.00	83.3	\$5,414.50
Stephenie Kjontvedt	Senior Consultant, 4 years; 15 years experience in bankruptcy consulting	\$140.00	41.0	\$5,740.00
Yvette Knopp	Case Support Associate, 4 years; 3 years prior bankruptcy case support experience	\$90.00	36.4	\$3,276.00
Gunther Kruse	Data Consultant, 4¼ years; 8 years prior experience in IT industry as database administrator and network manager	\$150.00	2.4	\$360.00
Alicia Markoe	Data Analyst, 1¼ years	\$110.00	17.5	\$1,925.00
Marquis Marshall	Case Support Clerk, 2¾ years	\$45.00	18.2	\$819.00
Craig Maxwell	Senior Data Consultant, 4¼ years; 15 years prior data management experience	\$125.00	1.4	\$175.00
Jeff Miller	Senior Manager, 5¼ years; 5 years prior project management experience	\$210.00	9.0	\$1,890.00
James Myers	Case Support Clerk, 5¼ years	\$65.00	16.6	\$1,079.00
Al Quilongquilong	Case Analyst, 2¾ years	\$65.00	35.2	\$2,288.00
Brenda Reed	Consultant, 4½ years; 12 years prior experience corporate accounting and internal auditing	\$140.00	7.6	\$1,064.00
Noreve Roa	Case Analyst, 2¾ years; 2 years prior legal industry experience	\$65.00	10.7	\$695.50
Airgelou Romero	Case Analyst, 3 years; 3 years prior legal industry experience	\$65.00	87.4	\$5,681.00
Lisa Ruppaner	Case Support Associate, 4¾ years	\$95.00	45.2	\$4,294.00
Lisa Schroeder	Case Information Clerk, 2½ years	\$45.00	0.1	\$4.50
Lucina Solis	Case Support Associate, 3¾ years	\$45.00	2.1	\$94.50
Kong Tan	Data Consultant, 2½ years; 5¼ years prior experience in computer application development	\$150.00	29.0	\$4,350.00
Brianna Tate	Case Information Clerk, 3½ years	\$45.00	1.7	\$76.50
Frank Visconti	Data Consultant, 4½ years; former programmer/analyst Midwest Consulting Group	\$125.00	97.6	\$12,200.00
Anna Wick	Senior Data Analyst, 4½ years	\$110.00	158.7	\$17,457.00

Grand Total:	Actual Fees: \$244,972.00	Hours: 1,657.9
Blended Rate:	\$147.76	

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Actual Fees
Asbestos Claims	426.6	\$54,379.50
Asbestos PI Claims	100.5	\$18,424.00
Case Administration	313.0	\$42,301.50
Data Analysis	513.1	\$69,619.50
Fee Applications – Applicant	130.0	\$27,300.00
Non-Asbestos Claims	174.7	\$32,947.00
Plan & Disclosure Statement	0	0
Travel – Non Working	0	0
Total	1,657.9	\$244,972.00

EXPENSE SUMMARY

Expense Category	Service Provider (If Applicable)	Total Expenses
b-Linx/Data Storage	BMC	\$2,550.00
Document Storage	BMC	\$143.55
Pacer	US Courts	\$231.92
Postage/Shipping	Various	\$261.20
Supplies	Various	\$15.00
Website Hosting	BMC	\$750.00
Website Storage/Traffice	BMC	\$194.08
Total		\$4,145.75

PRODUCTION EXPENSE SUMMARY

Date of Mailing	Service Provider (If Applicable)	Total Expenses
October 5, 2006	BMC (1 mailing)	\$5,475.82
October 6, 2006	BMC (1 mailing)	\$715.19
October 10, 2006	BMC (1 mailing)	\$97.38
October 12, 2006	BMC (2 mailings)	\$14,667.82
October 16, 2006	BMC (1 mailing)	\$103.75
October 18, 2006	BMC (1 mailing)	\$824.29
October 20, 2006	BMC (1 mailing)	\$20,316.75
October 23, 2006	BMC (1 mailing)	\$1,739.02
October 26, 2006	BMC (3 mailings)	\$138.55
October 27, 2006	BMC (2 mailings)	\$21.92
October 31, 2006	BMC	\$26,567.50
November 13, 2006	BMC (2 mailings)	\$767.80
November 15, 2006	BMC (1 mailing)	\$2,084.51
November 17, 2006	BMC (2 mailings)	\$2,586.85
November 27, 2006	BMC (3 mailings)	\$127.89
November 28, 2006	BMC (1 mailing)	\$915.16
November 30, 2006	BMC (1 mailing)	\$22.44
November 30, 2006	BMC	\$10,766.00
December 22, 2006	BMC (1 mailing)	\$17,537.54
December 28, 2006	BMC (1 mailing)	\$1,684.11
December 29, 2006	BMC (1 mailing)	\$468.71
December 31, 2006	BMC	\$3,260.00
Total		\$110,889.00

WHEREFORE, BMC respectfully requests:

(a) that an allowance be made to it in the aggregate of \$347,758.15 comprised of:

- (i) \$232,723.40* in fees for services rendered by BMC to the Debtors for reasonable and necessary professional services during the Twenty-Third Quarterly Fee Period, September 1, 2006 through December 31, 2006;
- (ii) \$115,034.75 for reimbursement of actual and necessary costs and expenses incurred by BMC during the Twenty-Third Quarterly Fee Period, September 1, 2006 through December 31, 2006; and

* Fee amounts sought for the Twenty-Third Quarterly Fee Period reflect BMC's voluntary courtesy discount of 5% from \$244,972.00 in actual fees for this period.

(b) that both the fees and expenses are payable as an administrative expense of the Debtors' estates;
and

(c) for such other and further relief as the Court deems just and proper.

Dated: May 22, 2007

BMC GROUP (f/k/a BANKRUPTCY
MANAGEMENT CORPORATION)

By: 

JEFFREY R. MILLER
720 Third Avenue, 23rd Floor
Seattle, Washington 98104
Telephone: (206) 516-3300
Telecopier: (206) 516-3304

Claims Reconciliation and Solicitation
Consultant to the Debtors and
Debtors in Possession

VERIFICATION

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

JEFFREY R. MILLER, after being duly sworn, deposes and says:

1. I am employed by BMC Group (f/k/a Bankruptcy Management Corporation) (“BMC”), Applicant, the Claims Reconciliation and Solicitation Consultant to the debtors and debtors in possession herein (the “Debtors”). I am a Senior Consultant with BMC and I am responsible for overseeing the day-to-day services provided by BMC to the Debtors as BMC’s Project Manager for this engagement. Except as otherwise noted, I have personal knowledge of the matters set forth herein.


2. I have personally reviewed the consulting services rendered by BMC as Claims Reconciliation and Solicitation Consultant to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by other consultants and employees of BMC.

3. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Annexed hereto are the following Exhibits: **Exhibit 1** – Consolidated Fee Invoice for the Twenty-Third Quarter comprised of a detail of time expended and Professional Activity Summary; and **Exhibit 2** – Monthly Expense Invoices for the Twenty-Third Quarter comprised of (i) an Expense Invoice and Detail for each month and (ii) a Production Invoice and Detail (if applicable). Moreover, I have reviewed the Local Bankruptcy Rules for the District of Delaware and the ‘Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for

Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members,'
signed April 17, 2002, and submit that the Application herein substantially complies with such Rules and
Order.


JEFFREY R. MILLER

SWORN AND SUBSCRIBED to before me
this 22 day of May, 2007



Notary Public
My Commission Expires:

